



INFORMATION NEEDED BY YOUR WASHINGTON STATE AUDITOR

Items in bold will be needed by your auditor during their first day on-site. Keep in mind that this list is not all-inclusive. Audits are based on risk and the audit is planned to address what is considered to be the highest risk areas first and time is prioritized accordingly. As a result the auditor may not get to all the areas listed below.

Administration and Planning of the Audit

- ☐ **Current organizational chart.**
- ☐ **Meeting minutes from the beginning of the fiscal period through the present date.**
- ☐ **Listing of all Board of Supervisor members serving during the fiscal period through the present as well as their (and their spouses') income producing positions in the community, if any.**
- ☐ **Current number of employees – part-time, full-time and temporary.**
- ☐ **Changes in key personnel, reassignment of duties, new EDP or processing equipment, or new procedures since the last audit.**
- ☐ **Information on how the District resolved prior exit issues.**
- ☐ Letter of Representation (sample will be provided by your auditor).
- ☐ Request an Attorney Letter as soon as possible to ensure it is received by the last day of audit fieldwork (sample request will be provided by your auditor).

Financial Statements

- ☐ **Fiscal Year Ended Financial Statements and Notes To The Financial Statements.**
- ☐ **Grant schedules and documentation.**
- ☐ **Debt or loan repayment schedules and documentation.**
- ☐ Information on any significant events occurring after the audit period.
- ☐ Detailed revenue and expenditure/expense reports.

Legal Compliance

- ☐ **Contracts/Agreements documentation.**
- ☐ **Construction contracts, documentation of bidding procedures performed and contracts awarded.**

Safeguarding of Assets/Internal Control Systems

- ☐ Be prepared to explain significant internal control systems. For example, Cash Receipting, Payroll/Benefits, and Expenditures/Disbursements.

- ☐ Please provide a copy of the Policy and Procedure manual used during the audit period as well as the most current version of the manual.

Cash and Investments

- ☐ A listing of all bank accounts, if any. Identify what they are used for.
- ☐ A listing of all cash receipting locations and petty cash locations, if any. For petty cash, include information on the authorized balance, custodian, etc.
- ☐ Information on depository funds, if any are used – i.e. current check register, last reconciliation, listing of outstanding checks, etc.

Cash Receipting

- ☐ Pre-printed, pre-numbered receipts used by the entity.
- ☐ Cash receipt journals.
- ☐ Detailed listing of items that make up an ending accounts receivable balance, if any.

Payroll

- ☐ Payroll reports (timesheets, overtime approvals, leave slips, etc).
- ☐ Contracts, union contracts, and personnel policies.
- ☐ List of employees terminated during the fiscal year under audit.

Disbursements

- ☐ Warrant register, purchase orders, voucher packets with original supporting documentation attached, certifications and approvals, warrant control log, and redeemed warrants.
- ☐ Vendor history recap.
- ☐ Information on any procurement card systems used, if any.
- ☐ Control and supporting documentation for credit card expenditures, if any.
- ☐ Advance travel check register, bank statements, and reconciliations if any.
- ☐ Other check registers, supporting documentation, bank statements, canceled checks, and reconciliations.

Fixed Assets

- ☐ Fixed asset as well as small and attractive asset schedules.
- ☐ Documentation of any inventories that were taken during the audit period.